



Report to the Auburn City Council

Action Item	5
Agenda Item No.	
City Manager's Approval	

To: Honorable Mayor and City Council Members
From: Robert Richardson, City Manager
Andy Heath, Administrative Services Director
Date: June 29, 2009
Subject: Operating, Debt Service and Capital Project Budgets for
Fiscal Year 2009-10

The Issue

Shall the City Council authorize the revenue estimates and expenditure appropriations recommended by the City Manager for the operations of all City Funds for fiscal year 2009-10?

Action Requested

Review and consider recommended appropriations for the City's General, Enterprise, Special Revenue, Capital Projects and Debt Service Funds for fiscal year 2009-10.

- 1) By RESOLUTION, adopt revenue estimates and expenditure appropriations for all City Funds for fiscal year 2009-10 as summarized in the fund schedules presented with the Fiscal Year 2009-10 Proposed Budget.
- 2) By RESOLUTION, establish a General Fund "cash reserve" in the amount of \$3,305,493 as summarized in the General Fund schedule presented with the Fiscal Year 2009-10 Proposed Budget.

Background

As provided by Section 31.026(H) of Title 3 of the Auburn Municipal Code, the City Manager has compiled budget recommendations for City programs and projects for fiscal year 2009-10. As a means to develop the proposed budget, both the City Manager and the Administrative Services Director met with department heads and management staff to review funding requests consistent with goals and objectives outlined by the City Council and maintaining efficient and effective service delivery to the community. Funding priorities were determined based on Council directives and goals, revenue generation, cost efficiency, cost recovery, project delivery and improved public service and efficiency.

Analysis

The proposed budget outlines citywide revenue sources of \$26.2 million and Citywide expenditures of \$28.3 million. Taken as a whole, the proposed budget for fiscal year 2009-10 (FY 0910) includes \$14.4 million allocated to capital improvement and outlay activities – roughly 51% of all expenditures budgeted. Recommended capital expenditures include Phase I of the AUDA Streetscape Project, upgrades to the City's Wastewater Treatment Facility and improvements to the Borland Avenue Intersection. The FY 0910 spending plan also recommends appropriation of approximately \$700,000 towards the City's Street Overlay Program (includes a \$370,000 carryover of unexpended funds from prior years).

It is important to recognize that the budget presented herein represents staff's recommendation of a spending plan consistent with estimated funding availability. To the extent the State adopts a budget that adversely impacts local government revenue sources, staff will recommend additional budget balancing alternatives. A formal budget document will be developed and presented to the City Council upon adoption of a State budget or upon City Council request.

A discussion on key City funds follows below:

General Fund

The proposed budget recommends General Fund revenues of approximately \$8.4 million and expenditures of approximately \$8.7 million. The proposed budget for the General Fund anticipates using \$290,000 in unobligated fund balance (reserves) which includes, however, a \$150,000 contingency appropriation. To the extent the General Fund contingency is not used, the budgeted draw on reserves would be \$140,000.

General Fund revenues for FY 0910 are expected to be approximately 18.6% less than those budgeted for receipt in FY 0809. A variety of factors, including the contraction of the national and state economies, the ongoing housing crisis, and the "credit crunch" have significantly impacted the City's collections of sales taxes, property taxes and development-related revenues. Budgeted collections of sales taxes are expected to drop by 26% as consumers continue to spend less and gas prices remain well below their peak, experienced in the summer of 2008. Collections of property taxes are anticipated to decrease slightly as a result of no growth forecasted in the assessed valuation and declining supplemental collections. Finally, development-related revenues are expected to remain at low levels as the local economy continues to deal with the impacts of the economic contraction.

In response to the significant decrease in anticipated revenue collections, FY 0910 General Fund budgeted expenditures have been reduced by approximately \$1.6 million (15.8%) from those budgeted in FY 0809. The \$1.6 million in budget reductions represents implementation of the following strategies:

- Salary / benefit reductions of 10% for elected officials and management employees (\$150,000)
- Budgeted workforce reduction of 8.0 filled positions (\$480,000)
- Elimination of contract for Code Enforcement services (\$35,000)
- Continued deferral of General Fund capital outlay (\$314,500)
- Reductions in departmental services and supplies budgets (\$390,000)
- Vacancy savings for unfilled positions / capital cost transfers / position reallocations (\$230,000)

City staff has worked tirelessly to mitigate the impacts of the economic downturn on the City's General Fund and the need to use reserves. Staff continues to, however, monitor the progress of the State's budget development and the potential additional impacts that could be passed on to local governments once a State budget is adopted. State budget-balancing proposals previously considered have included alternatives that would have a devastating impact on the City's revenue base, including:

- Proposition 1A borrowing of 8% of property and property-related tax revenues (\$350,000)
- Elimination of the COPS grants to local governments (\$100,000)
- Suspension or elimination of Proposition 172 Public Safety Sales Tax (\$185,000)
- Elimination of booking fee subvention to counties (\$65,000)
- Deferral of subvention payments to cities to increase State's cash flow

The proposed budget outlined herein does not include any reductions to revenues resulting from the ultimate adoption of the State budget. To the extent General Fund revenues are adversely impacted by the State budget, staff will address anticipated shortfalls with additional budget reduction recommendations.

Finally, the proposed budget outlines recommended General Fund designated reserve levels consistent with a reserve policy adopted by the City Council in October 2003. Designated reserves are recommended as follows:

- Reserve for Economic Uncertainties	\$2,250,000
- Reserve for Prepaid Self-Insurance Equity	396,476
- Unobligated Fund Balance (1)	<u>659,017</u>

Total General Fund Designated Reserves: \$3,305,493

(1) Payments for compensated absence accruals due to terminated employees are made from Unobligated Fund Balance (the outstanding liability is currently \$1.15 million). The General Fund is also due to receive funds from various granting agencies to offset the prepayment of expenditures associated with the School Park Preserve (\$815,760).

Maintenance of adequate reserves demonstrates fiscal prudence to the extent the City is confronted with swings in business cycle uncertainty, natural disasters, and payments of long-term liabilities.

Airport Fund

It is anticipated that the Airport Fund will collect \$880,500 in revenue during FY 09-10. Rental / lease income is expected to increase with the addition of East Hangar Rows A, B and C. Expenditures of \$629,429 include \$140,000 in capital improvements related to the East Hangar Project, Waterline Project and Groundwater Remediation. The Airport is expected to have a fund balance of approximately \$272,000 at the end of FY 09-10.

Sewer Fund

It is anticipated that the Sewer Fund will issue \$8 million in bonds during FY 09-10 to allow for the compliance upgrade of the Wastewater Treatment Facility. Other major capital expenditures anticipated during FY 09-10 include \$700,000 towards the Vintage Oaks Lift Station and \$650,000 towards the Falcons Point Lift Station. Also budgeted is \$500,000 towards emergency sewer repairs. A Maintenance Worker II position has been reallocated from the General Fund to the Sewer Fund as an offset to the amount paid for the treatment facility contractor (OMI).

The Sewer Fund is expected to have the following reserves at the end of FY 09-10:

- Reserve for WWTP UV Disinfection	\$1,995,000
- Reserve for Regionalization Study	250,000
- Reserve for SWRCB Loan Coverage	200,350
- Reserve for Upgrade Bond Debt Service	650,000
- Unobligated Fund Balance	<u>1,520,164</u>
Total Reserves:	<u>\$4,615,514</u>

Gas Tax Fund

It is anticipated that the Gas Tax Fund will collect scheduled Gas Tax payments and the Proposition 42 allocation totaling approximately \$357,000. Typically, funds available for appropriation in the Gas Tax Fund are used to maintain the City's street and traffic lights, with the residual funding being allocated to the City's Street Overlay Program.

Recognizing that the State is considering as a budget balancing alternative the postponement and/or elimination of the Gas Tax payments to cities, the FY 09-10 budget recommends using available funds only for the street and traffic light program. Staff will monitor the progress of the State budget and recommend changes accordingly.

Transportation / Transit Funds

The City uses financing from a number of sources, including State and Federal programs, to build and maintain the street transportation and storm drain network. The Transportation Fund receives revenue through the Transportation Development Act Tax (TDA) and various grant programs. The FY 09-10 budget recommends \$1.3 million in

capital improvement expenditures, including improvements to the Borland Avenue intersection, the Street Overlay Program and the Palm Avenue Sidewalk Project.

The funding received through the TDA is typically first used to balance Transit Fund needs, with the remainder being allocated to the Transportation Fund. With the State's proposed elimination of the State Transit Assistance (STA) funding, the majority of TDA revenue was needed to balance out Transit Fund needs. The Transit Fund includes the purchase of three buses to be funded with equipment grants.

Redevelopment / Low/Moderate Set Aside Funds

It is anticipated that the City will begin Phase I of the Auburn Urban Development Authority (AUDA) Streetscape Project during FY 09-10. Funding for the Streetscape Project is available from Tax Allocation Bond proceeds received in October 2008. Additional upgrades to the Jury Parking Lot are also scheduled in the AUDA capital plan for FY 09-10.

It is further anticipated that the City's AUDA Low/Moderate Income Set Aside Fund will have a fund balance of \$657,000 at the end of FY 09-10.

Community Development Block Grant (CDBG) Fund

The City received a \$500,000 grant from the State Housing and Community Development Department in July 2008. These funds, in addition to existing CDBG fund balances of \$122,000 are available for business development loans to City businesses.

Solid Waste Management Funds

The Solid Waste Management Funds are used to account for recycling programs funded by State grants and program expenditures related to the City's closed landfill located at the Auburn Municipal Airport. Subsequent to future recommendation and approval by the City Council, the FY 09-10 budget for the Solid Waste Management Funds reallocates a portion of the franchise fee collected to the General Fund (\$90,000) due to the high fund balance available in the Solid Waste Fund. It is anticipated that the franchise fees will be reviewed and adjusted each year, if necessary, consistent with funding needs and subsequent to council approval.

Facilities and Equipment Plan (FEP) Fund

Funds available in the FEP fund during FY 09-10 will be used towards the final debt service payment on Fire Engine 1284, purchased in November 2005.

Alternatives Available to Council; Implications of Alternatives

1. Accept the City Manager's Fiscal Year 2009-10 Proposed Budget recommendations, as submitted herein.
2. Modify specific appropriations pursuant to City Council discussion.

Fiscal Impact

The Fiscal Year 2009-10 Proposed Budget balances recommended expenditures with anticipated revenues and carryover/reserve monies available for all budgeted fund types.

Attachments

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RESOLUTION NO. 09-
RESOLUTION APPROVING 2009-10 FISCAL YEAR BUDGET

THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the 2009-10 Fiscal Year budgets for the City's General, Enterprise, Capital Projects, Debt Service, and Special Revenue Funds and does hereby authorize the funding and expenditures set forth therein. The revenue estimates and expenditure appropriations authorized for said funds are summarized in the Fiscal Year 2009-10 Proposed Budget. Copies of these budget documents are available for review at the Office of the City Clerk and in the Administrative Services Department.

DATED: June 29, 2009

J.M. Holmes, Mayor

ATTEST:

Joseph G. R. Labrie, City Clerk

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 29th day of June 2009 by the following vote on roll call:

Ayes:
Noes:
Absent:

Joseph G. R. Labrie, City Clerk

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RESOLUTION NO. 09-
RESOLUTION ESTABLISHING A GENERAL FUND CASH RESERVE IN THE
AMOUNT OF \$3,305,493 AS SUMMARIZED IN THE FISCAL YEAR 2009-10
PROPOSED BUDGET

THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

That the City Council of the City of Auburn does hereby establish a
General Fund cash reserve in the amount of \$3,305,493 as summarized in the
Fiscal Year 2009-10 Proposed Budget.

DATED: June 29, 2009

J.M. Holmes, Mayor

ATTEST:

Joseph G. R. Labrie, City Clerk

I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify
that the foregoing resolution was duly passed at a regular meeting of the City
Council of the City of Auburn held on the 29th day of June 2009 by the
following vote on roll call:

Ayes:
Noes:
Absent:

Joseph G. R. Labrie, City Clerk

City of Auburn
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2009-10

	REVENUES	EXPENDITURES	ENDING FUND BALANCE (INCLUDES RESERVES)	Capital Plan / Outlay
General Fund	\$ 8,428,100	8,718,170	3,305,493 (1)	25,000
Enterprise Funds				
Airport	\$ 880,500	629,429	272,589	140,000
Sewer Service	12,890,000 (2)	12,790,433 (2)	4,615,514	10,220,500
<i>Total Enterprise Funds</i>	<u>\$ 13,770,500</u>	<u>13,419,862</u>	<u>4,888,103</u>	<u>10,360,500</u>
Special Revenue Funds				
Gas Tax	\$ 362,530	190,000	474,572 (3)	-
Transportation	980,048	1,445,743	-	1,352,623
Transit	845,146	734,846	-	319,923
AUDA Low / Mod	143,000	5,000	657,799	-
AUDA Redevelopment	700,000	3,149,234	2,549,940	2,350,000
Fire Department Equipment	5,000	27,000	75,285	-
Community Dvlpmnt Block Grant	583,000 (4)	50,000	655,469	-
Solid Waste Management	89,000	187,500	1,101,929	-
Office of Traffic Safety	15,000	15,000	-	-
State Law Enforcement Personnel	100,000	100,000	-	-
Facilities & Equipment	25,750	96,858	26,373	-
<i>Total Special Revenue Funds</i>	<u>\$ 3,848,474</u>	<u>6,001,181</u>	<u>5,541,367</u>	<u>4,022,546</u>
Capital Projects Funds				
Auburn School Park Preserve	\$ 31,911	-	-	-
Highway 49 Beautification	-	-	-	-
<i>Total Capital Projects Funds</i>	<u>\$ 31,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service Funds				
G.O. Bond	\$ -	-	-	-
AUDA Debt Service	348,000	339,000	356,814	-
<i>Total Debt Service Funds</i>	<u>\$ 348,000</u>	<u>339,000</u>	<u>356,814</u>	<u>-</u>
<i>Total Citywide</i>	<u>\$ 26,426,985</u>	<u>28,478,213</u>	<u>14,091,777</u>	<u>14,408,046</u>
<i>Net Transfers</i>	<u>\$ 228,000</u>	<u>228,000</u>		
<i>Total Citywide Excluding Transfers</i>	<u>\$ 26,198,985</u>	<u>28,250,213</u>		

(1) Assumes General Fund Contingency of \$150,000 is unused.

(2) Assumes \$8 million in Revenue Bonds are sold and used to upgrade the Wastewater Treatment Facility.

(3) Portion of fund balance could be allocated to Street Overlay Project if Gas Tax / Prop. 42 funding remains intact.

(4) Includes \$500,000 Business Development Grant awarded in July 2008 (revenue source realized as loans are made by City).

City of Auburn
Fiscal Year 2009-10 Recommended Budget
General Fund Revenue and Expenditure Detail

	2006-07 Actuals	2007-08 Actuals	2008-09 Modified Budget	2008-09 Estimated	2009-10 Recommended Budget
REVENUES					
Taxes	\$ 8,005,870	7,545,026	7,730,122	6,782,341	6,497,500
Franchises	508,985	505,344	514,000	519,754	616,000
Licenses & Permits	491,859	335,078	349,400	288,100	286,100
Fines & Forfeitures	144,568	136,518	137,500	135,500	124,500
Interest Income	108,927	57,373	80,000	50,000	50,000
Property Rents & Leases	312,910	338,230	355,000	345,000	350,000
Other Government Agencies	353,025	246,149	262,000	225,000	238,000
Service Charges	234,051	239,204	246,000	138,781	136,000
Other Revenues	85,209	83,494	30,000	67,500	30,000
Other Financing Sources - CalPERS Bonds	-	-	-	-	-
Other Financing Sources - Hwy 49 Relinquishment	-	-	430,000	150,000	-
Transfers-In	100,000	100,000	223,510	223,510	100,000
Total Revenues	\$ 10,345,404	9,586,416	10,357,532	8,925,486	8,428,100
EXPENDITURES					
City Council	\$ 56,288	63,801	69,815	70,960	71,112
Police	3,617,745	3,685,587	3,836,539	3,638,500	3,207,582
Fire	1,600,008	1,592,838	1,673,709	1,790,322	1,569,232
Community Development	610,937	673,207	671,919	561,519	455,955
Building Inspections	274,292	278,196	213,617	209,692	194,974
Information Technology	433,593	272,248	364,838	199,700	180,532
Public Works	1,784,265	1,913,244	1,729,197	1,437,495	1,263,409
City Manager	188,981	197,242	119,798	143,962	137,432
Support for Community Projects	54,113	47,460	127,976	58,000	114,391
City Clerk	107,051	105,645	117,384	118,849	106,628
Administrative Services	570,826	601,742	579,309	584,000	538,923
City Attorney	188,735	139,241	170,000	135,000	150,000
Insurance Program	313,811	332,227	330,979	312,000	228,000
Transfers-Out to Other Funds	30,444	-	-	-	-
PERS Obligation Bonds - Debt Service	334,090	333,571	343,517	347,925	350,000
Fiscal Year 2006-07 Street Overlay Project	50,000	-	-	-	-
Other Financing Uses - CalPERS Bonds	-	-	-	-	-
Appropriation for Contingencies	-	-	-	-	150,000
Total Expenditures	\$ 10,215,179	10,236,249	10,348,597	9,607,924	8,718,170
Excess / (Deficit) of Revenues over Expenditures	\$ 130,225	(649,833)	8,935	(682,438)	(290,070)
Add-back Contingency	-	-	-	-	150,000
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	(581,370)	-	-	-	-
Annual Net Excess / (Deficit)	\$ (451,145)	(649,833)	8,935	(682,438)	(140,070)
Beginning Fund Balance	\$ 5,228,979	4,777,834	4,128,001	4,128,001	3,445,563
Ending Fund Balance	\$ 4,777,834	4,128,001	4,136,936	3,445,563	3,305,493
Less:					
Capital - Street Overlay Project	-	-	-	-	-
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	391,734	396,476	396,476	396,476	396,476
Amount Not Obligated at Year End	\$ 2,136,100	1,481,525	1,490,460	799,087	659,017

Unappropriated Liabilities:

Compensated Absences Liability Obligation	\$ 1,102,459	1,115,967	1,115,967	1,150,000	1,150,000
Park Preserve Obligation (grants not received)	1,552,458	1,123,958	1,123,958	815,760	815,760

City of Auburn
Fiscal Year 2009-10 Operating Budget
General Fund Revenue Account Detail

Description	2006-07 Actuals	2007-08 Actuals	2008-09 Estimated	2009-10 Recommended	% of Total
Property Taxes	\$ 2,435,632	2,510,224	2,448,000	2,400,000	28.48%
Property Tax in Lieu of Vehicle License Fee	871,116	925,899	944,718	945,000	11.21%
Sales Taxes	3,005,225	2,679,513	2,097,000	2,050,000	24.32%
ERAF in Lieu of Sales Tax	1,376,879	1,141,045	1,040,123	850,000	10.09%
Transient Occupancy Taxes	224,755	238,608	225,000	225,000	2.67%
Real Property Transfer Tax	92,263	49,737	27,500	27,500	0.33%
TOTAL TAXES	\$ 8,005,870	7,545,026	6,782,341	6,497,500	77.09%
Franchise - Gas & Electric	\$ 132,278	128,976	136,754	140,000	1.66%
Franchise - Solid Waste	295,719	295,876	297,000	390,000	4.63%
Franchise - Cable TV	80,988	80,492	86,000	86,000	1.02%
TOTAL FRANCHISES	\$ 508,985	505,344	519,754	616,000	7.31%
Business Licenses	\$ 164,157	172,737	167,000	165,000	1.96%
Dog Licenses	5,580	3,974	4,000	4,000	0.05%
TOTAL LICENSES	\$ 169,737	176,711	171,000	169,000	2.01%
Other Permits	\$ 10,459	9,598	6,000	6,000	0.07%
Home Occupancy Permits	737	803	700	700	0.01%
Building Permits	310,357	148,535	110,000	110,000	1.31%
SMIP Fees	569	(569)	400	400	0.00%
TOTAL PERMITS	\$ 322,122	158,367	117,100	117,100	1.39%
Traffic Fines	\$ 65,706	79,028	75,000	75,000	0.89%
Civil Fines	25,399	16,423	18,000	18,000	0.21%
Other Fines	26,599	18,991	15,000	15,000	0.18%
Parking Tickets	18,794	14,656	21,000	10,000	0.12%
Parking Lot / Space Permits	8,070	7,420	6,500	6,500	0.08%
TOTAL FINES & FORFEITURES	\$ 144,568	136,518	135,500	124,500	1.48%
Building Rents and Leases	\$ 312,910	338,230	345,000	350,000	4.15%
Interest Earnings	108,927	57,373	50,000	50,000	0.59%
TOTAL INTEREST & RENTALS	\$ 421,837	395,603	395,000	400,000	4.75%
Motor Vehicle In-Lieu	\$ 80,150	58,153	40,000	35,000	0.42%
Public Safety - Proposition 172	189,598	187,996	185,000	185,000	2.20%
Law Enforcement & Fire Protection Grants	-	-	-	-	0.00%
Jail Booking Fee Reimbursement	58,949	-	-	-	0.00%
SB90 Reimbursements	24,328	-	-	-	0.00%
DHS Grant - Offset Livescan Costs	-	-	-	18,000	0.21%
Gas Tax (2107.5)	-	-	-	-	0.00%
TOTAL FROM OTHER AGENCIES	\$ 353,025	246,149	225,000	238,000	2.82%
Engineering Costs Recovered	\$ 59,277	90,713	40,000	40,000	0.47%
Planning & Engineering Services	45,417	48,848	111	-	0.00%
Plan Check Fees	97,740	56,361	60,000	60,000	0.71%
Planning & Zoning Fees	22,373	34,116	25,000	25,000	0.30%
Weed Abatement Fees	650	255	2,670	500	0.01%
E.L.R. Fees	2,490	3,731	3,500	3,000	0.04%
Fingerprint Processing Fees	6,104	5,180	7,500	7,500	0.09%
TOTAL SERVICE CHARGES	\$ 234,051	239,204	138,781	136,000	1.61%
TOTAL OTHER REVENUES	\$ 85,209	83,494	217,500	30,000	0.36%
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-	0.00%
TOTAL TRANSFERS IN	\$ 100,000	100,000	223,510	100,000	1.19%
TOTAL GENERAL FUND	\$ 10,345,404	9,586,416	8,925,486	8,428,100	100.00%

City of Auburn
Fiscal Year 2009-10 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
<u>City Council</u>			
Personal Services	\$ 50,110	54,210	54,362
Services and Supplies	13,691	16,750	16,750
Capital Outlay	-	-	-
Total:	\$ 63,801	70,960	71,112
<u>Public Safety</u>			
Police			
Personal Services	\$ 3,409,978	3,397,000	2,952,582
Services and Supplies	271,864	235,000	255,000
Capital Outlay	3,745	6,500	-
Total:	\$ 3,685,587	3,638,500	3,207,582
Fire			
Personal Services	\$ 1,393,500	1,601,322	1,368,612
Services and Supplies	182,410	185,000	200,620
Capital Outlay	16,928	4,000	-
Total:	\$ 1,592,838	1,790,322	1,569,232
<u>Community Development</u>			
Community Development Administration			
Personal Services	\$ 333,897	393,794	348,768
Services and Supplies	157,650	35,825	35,000
Capital Outlay	-	-	-
Total:	\$ 491,547	429,619	383,768
Building Inspections			
Personal Services	\$ 269,607	202,692	187,974
Services and Supplies	8,589	7,000	7,000
Capital Outlay	-	-	-
Total:	\$ 278,196	209,692	194,974
Public Services Counter			
Personal Services	\$ 181,365	131,800	72,187
Services and Supplies	295	100	-
Capital Outlay	-	-	-
Total:	\$ 181,660	131,900	72,187

City of Auburn
Fiscal Year 2009-10 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
<u>Public Works</u>			
Public Works Administration & Engineering			
Personal Services	\$ 248,681	210,000	143,511
Services and Supplies	75,357	38,000	40,000
Capital Outlay	3,143	-	-
Total:	\$ 327,181	248,000	183,511
Building Maintenance			
Personal Services	\$ 126,083	-	-
Services and Supplies	218,044	253,450	260,000
Capital Outlay	35,064	7,500	12,500
Total:	\$ 379,191	260,950	272,500
Construction & Maintenance			
Personal Services	\$ 877,604	625,000	513,548
Services and Supplies	41,664	30,000	30,000
Capital Outlay	-	-	-
Total:	\$ 919,268	655,000	543,548
Yard & Shop			
Personal Services	\$ 156,149	160,000	161,850
Services and Supplies	95,054	80,000	80,000
Capital Outlay	5,096	10,000	-
Total:	\$ 256,299	250,000	241,850
Stormwater Management			
Personal Services	\$ -	-	-
Services and Supplies	30,399	22,000	22,000
Capital Outlay	906	1,545	-
Total:	\$ 31,305	23,545	22,000
<u>Strategic Support</u>			
City Manager			
Personal Services	\$ 103,318	85,000	77,432
Services and Supplies	93,924	58,962	60,000
Capital Outlay	-	-	-
Total:	\$ 197,242	143,962	137,432

City of Auburn
Fiscal Year 2009-10 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	ACTUAL 2007-08	ESTIMATED 2008-09	PROPOSED 2009-10
<u>Strategic Support, cont.</u>			
Support for Community Projects			
Personal Services	\$ -	-	-
Services and Supplies	47,460	58,000	114,391
Capital Outlay	-	-	-
Total:	\$ 47,460	58,000	114,391
Finance / Administrative Services			
Personal Services	\$ 435,701	428,000	388,923
Services and Supplies	166,041	156,000	150,000
Capital Outlay	-	-	-
Total:	\$ 601,742	584,000	538,923
City Clerk			
Personal Services	\$ 95,312	98,849	98,628
Services and Supplies	10,333	20,000	8,000
Capital Outlay	-	-	-
Total:	\$ 105,645	118,849	106,628
Information Technology			
Personal Services	\$ 104,765	72,000	332
Services and Supplies	121,784	115,700	167,700
Capital Outlay / Contingency	45,699	12,000	12,500
Total:	\$ 272,248	199,700	180,532
City Attorney			
Personal Services	\$ -	-	-
Services and Supplies	139,241	135,000	150,000
Capital Outlay	-	-	-
Total:	\$ 139,241	135,000	150,000
Insurance Program			
Personal Services	\$ -	-	-
Services and Supplies	332,227	312,000	228,000
Capital Outlay	-	-	-
Total:	\$ 332,227	312,000	228,000
Transfers Out	\$ -	-	-
Appropriation for Contingencies	\$ -	-	150,000
Debt Service - CalPERS Pension Bonds	\$ 333,571	347,925	350,000
Total Appropriations - General Fund	\$ 10,236,249	\$ 9,607,924	\$ 8,718,170

City of Auburn
Fiscal Year 2009-10 Budget
Airport Enterprise Fund (Fund 02)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Property Taxes	\$ 33,802	35,000	36,181	35,000
Land Rental	437,644	445,000	463,120	485,000
Interest Earned	(1,378)	2,500	13,000	2,500
Airport Improvement Grant (FAA Grant)	34,824	-	-	-
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	10,000	10,000	10,000	10,000
Developer Reimbursements	-	-	-	230,000
FBO & Aviation Fuel Sales	12,663	13,000	11,500	13,000
FBO Tie Down Spaces	46,551	46,000	43,000	45,000
Hangar Rental	52,970	53,000	48,000	48,000
Office Rental	6,311	9,500	12,000	12,000
Miscellaneous	16,775	-	3,500	-
Interfund Loan Proceeds	-	150,000	150,000	-
<i>Total:</i>	<u>\$ 650,162</u>	<u>764,000</u>	<u>790,301</u>	<u>880,500</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 117,944	47,979	28,000	46,079
Airport Operations	171,423	166,600	173,000	178,350
Debt Service	123,064	113,000	114,041	115,000
Capital Projects	173,839	360,000	429,582	140,000
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	150,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 586,270</u>	<u>687,579</u>	<u>744,623</u>	<u>629,429</u>
Excess (deficit) of revenues over expenditures	\$ 63,892	76,421	45,678	251,071
Beginning Fund Balance	(88,052)	(24,160)	(24,160)	21,518
Ending Fund Balance	<u>\$ (24,160)</u>	<u>52,261</u>	<u>21,518</u>	<u>272,589</u>
Personal Services Allocation				
	AUTHORIZED 2007-08	AUTHORIZED 2008-09	PROPOSED 2009-10	
Airport Manager	1.0	0.0	0.0	
<i>Total:</i>	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	

City of Auburn
Fiscal Year 2009-10 Budget
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	<u>ACTUAL</u> <u>2007-08</u>	<u>REVISED</u> <u>BUDGET</u> <u>2008-09</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2008-09</u>	<u>PROPOSED</u> <u>2009-10</u>
Capital Revenue Sources				
FAA Grant Revenues				
AIP-08 (East Hangar & Road Project)	\$ 34,824	-	-	-
Capital Reimbursements				
Waterline Developer Reimbursements	-		-	230,000
<i>Total:</i>	<u>\$ 34,824</u>	<u>-</u>	<u>-</u>	<u>230,000</u>
Capital Expenditures				
63047 - Land Acquisition	\$ -	-	-	-
63048 - East End Hanger Project	161,358	-	65,099	50,000
63049 - East Access Road	-	-	-	-
63052 - Airport Master Plan	4,473	-	2,358	-
65020 - Airport Waterline Project	8,008	300,000	358,567	40,000
66001 - Groundwater Remediation	-	60,000	3,558	50,000
66002 - Airport Drainage Project	-	-	-	-
<i>Total:</i>	<u>\$ 173,839</u>	<u>360,000</u>	<u>429,582</u>	<u>140,000</u>
Net Capital Inflow / (Outflow)	<u>\$ (139,015)</u>	<u>(360,000)</u>	<u>(429,582)</u>	<u>90,000</u>

City of Auburn
Fiscal Year 2009-10 Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Sewer Service Charges	\$ 4,118,622	4,370,000	4,350,000	4,550,000
Sewer Connection Fees	315,014	100,000	18,746	50,000
Sewer Development Fees	(46,198)	-	-	-
Interest Income	180,032	160,000	125,000	140,000
Interfund Loans Paid Back	-	-	-	150,000
Debt Proceeds	-	-	-	8,000,000
<i>Total:</i>	<u>\$ 4,567,470</u>	<u>4,630,000</u>	<u>4,493,746</u>	<u>12,890,000</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 249,595	220,000	200,000	250,000
Materials and Services	325,993	410,800	475,000	390,550
Contract Operations	1,620,602	1,700,000	1,560,657	1,647,149
Debt Service	282,234	282,234	282,234	282,234
Capital Projects	1,216,350	2,929,500	1,859,928	10,207,500
Capital Outlay	15,926	15,000	10,350	13,000
Interfund Loans Made	-	150,000	150,000	-
<i>Total:</i>	<u>\$ 3,710,700</u>	<u>5,707,534</u>	<u>4,538,169</u>	<u>12,790,433</u>
Excess (deficit) of revenues over expenditures	\$ 856,770	(1,077,534)	(44,423)	99,567
Beginning Fund Balance	3,703,600	4,560,370	4,560,370	4,515,947
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	1,995,000
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	650,000	500,000	830,000	-
General Reserve (8%) - SWRCB Loans	198,274	200,350	201,431	200,350
Debt Service Reserve - Upgrade Project Bonds	-	-	-	650,000
Ending Fund Balance	<u>\$ 1,467,096</u>	<u>537,486</u>	<u>1,239,516</u>	<u>1,520,164</u>
Personal Services Allocation				
	AUTHORIZED 2007-08	AUTHORIZED 2008-09	PROPOSED 2009-10	
Associate Civil Engineer	1.0	1.0	1.0	
Engineering Tech II	1.0	1.0	1.0	
Maintenance Worker II	0.0	0.0	1.0	
<i>Total:</i>	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	

City of Auburn
Fiscal Year 2009-10 Budget
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Capital Expenditures				
63603 - Vactor Truck	\$ -	-	-	-
63856 - Auburn Ravine Sampling	6,815	7,500	6,300	7,000
63894 - Village Lane/Fulweiler Sewer	222	-	-	-
63895 - Lift Station Repairs	20,458	100,000	46,000	100,000
63897 - Canyon Court / Foresthill Ave.	25,138	10,000	1,500	-
63898 - North McDaniel / Skyridge Sewer	107,264	30,000	8,500	-
63899 - Emergency Sewer Repair Projects	701,059	500,000	625,000	500,000
63901 - Sewer Map Updates	2,861	3,000	6,500	3,000
63902 - Prospector Hill Sewer Projects	333	6,000	9,200	-
63903 - WWTP - Repairs / Projects	192,218	250,000	130,000	200,000
63913 - Gunite Ditch - WWTP	3,570	5,000	3,100	2,500
63914 - NPDES Permit Renewal	5,888	10,000	1,000	5,000
65001 - Back Flow Preventer Device	2,912	10,000	-	10,000
65008 - Vintage Oaks Liftstation	20,162	934,000	480,828	700,000
63702 - WWTP Upgrade / UV Project	127,450	800,000	470,000	8,000,000
63703 - Falcons Point Lift Station	-	200,000	40,000	650,000
66003 - Vactor Truck Repower	-	64,000	32,000	30,000
<i>Total:</i>	<u>\$ 1,216,350</u>	<u>2,929,500</u>	<u>1,859,928</u>	<u>10,207,500</u>

City of Auburn
Fiscal Year 2009-10 Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
CA Gas Tax Section 2105	\$ 52,250	80,000	99,000	72,286
CA Gas Tax Section 2106	43,465	67,000	83,500	60,456
CA Gas Tax Section 2107	69,631	104,000	133,000	96,331
CA Gas Tax Section 2107.5	-	3,000	6,000	3,000
Proposition 42 Funds	-	120,539	114,372	125,457
Interest Income	2,709	1,500	5,000	5,000
<i>Total:</i>	<u>\$ 168,055</u>	<u>376,039</u>	<u>440,872</u>	<u>362,530</u>
Expenditures:				
Public Works Staff Allocations	\$ 5,491	7,000	7,000	10,000
Service and Supplies	170,866	175,000	180,000	180,000
Capital Projects	-	325,000	-	-
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 176,357</u>	<u>507,000</u>	<u>187,000</u>	<u>190,000</u>
Excess (deficit) of revenues over expenditures	\$ (8,302)	(130,961)	253,872	172,530
Beginning Fund Balance	56,472	48,170	48,170	302,042
Deferred Revenue (Gas Tax Holdback)	86,833	86,833	-	-
Ending Fund Balance	<u>\$ 135,003</u>	<u>4,042</u>	<u>302,042</u>	<u>474,572</u>

Capital Expenditure Detail

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Capital Expenditures				
63602 - FY0607 Annual Street Overlay	\$ -	-	-	-
65011 - FY0506 Annual Street Overlay	-	-	-	-
63074 - FY0708 Annual Street Overlay	-	100,000	-	-
66004 - FY0809 Annual Street Overlay	-	225,000	-	-
XXXXX - FY 0910 Annual Street Overlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>325,000</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2009-10 Budget
Transportation Fund (Fund 26)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Transportation Tax, TDA	\$ 387,965	294,452	255,927	37,259
SB1266 (Proposition 1B) Allocation	400,000	-	-	-
State Grant (Safe Routes to School)	-	419,400	419,400	-
Federal Funding, RSTP	329,534	102,000	27,124	106,251
Interest Income	(4,486)	-	5,000	-
Other Revenues / State Grant Sources	27,516	1,120,625	334,488	443,000
ARRA Funds - RSTP Exchange	-	-	-	393,538
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 1,140,529</u>	<u>1,936,477</u>	<u>1,041,939</u>	<u>980,048</u>
Expenditures:				
Administrative Expense	\$ -	-	-	-
Materials and Services	68,640	76,000	40,000	79,500
Debt Service	13,620	13,620	13,620	13,620
Capital Projects	564,090	2,316,079	1,000,587	1,352,623
Capital Outlay	7,965	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 654,315</u>	<u>2,405,699</u>	<u>1,054,207</u>	<u>1,445,743</u>
Excess (deficit) of revenues over expenditures	\$ 486,214	(469,222)	(12,268)	(465,695)
Beginning Fund Balance	(7,533)	478,681	478,681	466,413
Less:				
Deferred Revenue - Transportation Projects	78,681	9,459	66,413	718
Deferred Revenue - Proposition 1B Funding	400,000	-	400,000	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2009-10 Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Capital Expenditures				
63011 - Paving Projects - Public Works Dept.	\$ 1,223	100,000	1,081	100,000
63255 - Hale Street @ Orange Street Drain	436	-	-	-
63299 - Emergency Repairs - Storm Drains	20,394	10,000	3,756	10,000
63501 - Sidewalk Repairs - Residential	7,564	50,000	370	25,000
63502 - Roadway Annual Surface Resealing	-	-	-	-
63503 - Roadway Overlay Projects	-	-	-	-
63505 - East Lincoln Way Sidewalk Project	33,418	485,000	556,878	-
63507 - Nevada Street Traffic Signal	-	-	-	-
63510 - City Pavement Marking Project	14,955	30,000	603	25,000
63511 - Safe Routes to School	-	-	-	-
63513 - Nevada @ Fulweiler Traffic Signal	-	-	-	-
63515 - Multimodal Rail Station	4,552	54,449	-	-
63516 - Borland Intersection Improvements	31,140	660,000	10,394	426,000
63517 - Maidu Sidewalk Project	24,270	365,000	399,382	-
63518 - Highway 49 Operational Improvements	-	-	-	-
63602 - FY0607 Street Overlay	277,331	-	-	-
65011 - FY0506 Street Overlay	-	-	-	-
65012 - Storm Drain Channel - Downtown	-	50,000	624	-
65013 - Roadway Annual Crack Seal	-	-	-	-
65014 - Dairy Road Plan Line / Design	-	20,000	-	-
65019 - Agard/High/Oakwood Signal	437	-	-	-
63704 - FY0708 Street Overlay	148,370	226,630	25,314	171,623
66004 - FY0809 Street Overlay Project	-	200,000	-	200,000
66005 - Palm Avenue Sidewalk Project	-	65,000	2,185	65,000
XXXXX - FY0910 Street Overlay Project	-	-	-	330,000
<i>Total:</i>	<u>\$ 564,090</u>	<u>2,316,079</u>	<u>1,000,587</u>	<u>1,352,623</u>

City of Auburn
Fiscal Year 2009-10 Budget
Transit Fund (Fund 27)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Transportation Tax LTF (Article 4)	\$ 328,851	300,000	261,097	484,141
Transportation Tax STA	46,417	109,042	23,396	-
Interest Income	(1,683)	-	(2,616)	-
Fare Box Revenues	38,156	30,000	40,374	38,000
Other Revenues (FTA)	60,000	-	-	-
Equipment Grants	298,070	164,255	150,000	300,170
Proposition 1B - PTMISEA	-	-	-	22,835
Miscellaneous Revenues	750	-	-	-
<i>Total:</i>	<u>\$ 770,561</u>	<u>603,297</u>	<u>472,251</u>	<u>845,146</u>
Expenditures:				
Administrative Expense	\$ 359,823	311,905	311,905	310,982
Materials and Services	88,541	96,400	85,000	94,900
Debt Service	-	-	-	-
Capital Projects	302,437	207,500	186,095	304,923
Capital Outlay	1,803	5,000	-	15,000
Transfers-Out	-	-	-	9,041
<i>Total:</i>	<u>\$ 752,604</u>	<u>620,805</u>	<u>583,000</u>	<u>734,846</u>
Excess (deficit) of revenues over expenditures	\$ 17,957	(17,508)	(110,749)	110,300
Beginning Fund Balance	-	17,957	449	(110,300)
Less:				
Deferred Revenue - Transportation Use	17,957	449	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>(110,300)</u>	<u>-</u>
Personal Services Allocation				
	AUTHORIZED 2007-08	AUTHORIZED 2008-09	PROPOSED 2009-10	
Bus Driver	2.5	2.5	2.5	
Transit Supervisor	1.0	1.0	1.0	
Analyst / Transit Manager	1.0	1.0	1.0	
<i>Total:</i>	<u>4.5</u>	<u>4.5</u>	<u>4.5</u>	

City of Auburn
Fiscal Year 2009-10 Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	ACTUAL	REVISED	ESTIMATED	
	2007-08	BUDGET	ACTUAL	PROPOSED
Capital Expenditures		2008-09	2008-09	2009-10
50301 - Capital Projects - Buildings	\$ -	-	-	-
50302 - Vehicles	-	190,000	185,925	304,923
63515 - Multimodal Rail Station	-	-	-	-
63605 - Slow Fill CNG Station	302,437	-	170	-
65015 - Corporation Yard Remodel	-	-	-	-
65016 - Bench Shelter Installation	-	4,000	-	-
65017 - Transit Kiosk / Vending Structure	-	3,500	-	-
66006 - Elder's Station Surveillance	-	10,000	-	-
<i>Total:</i>	<u>\$ 302,437</u>	<u>207,500</u>	<u>186,095</u>	<u>304,923</u>

City of Auburn
Fiscal Year 2009-10 Budget
Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Interest Income	\$ 11,379	13,000	12,000	15,000
Other Revenues	-	-	-	-
Transfers-In from Other Funds	136,616	135,000	135,000	128,000
<i>Total:</i>	<u>\$ 147,995</u>	<u>148,000</u>	<u>147,000</u>	<u>143,000</u>
Expenditures:				
Administrative Expense	\$ 2,336	-	650	-
Contactual Services	1,479	5,000	3,195	5,000
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
<i>Total:</i>	<u>\$ 3,815</u>	<u>5,000</u>	<u>3,845</u>	<u>5,000</u>
Excess (deficit) of revenues over expenditures	\$ 144,180	143,000	143,155	138,000
Beginning Fund Balance	232,464	376,644	376,644	519,799
Ending Fund Balance	<u>\$ 376,644</u>	<u>519,644</u>	<u>519,799</u>	<u>657,799</u>

City of Auburn
Fiscal Year 2009-10 Budget
Auburn Urban Development Authority (Redevelopment) Fund (Fund 35)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Property Taxes	\$ 683,079	670,000	670,000	640,000
Interest Income	61,441	60,000	55,000	60,000
Other Revenues	-	-	-	-
Proceeds of Bonds	-	4,625,000	4,702,323	-
<i>Total:</i>	<u>\$ 744,520</u>	<u>5,355,000</u>	<u>5,427,323</u>	<u>700,000</u>
Expenditures:				
Administrative Expense	\$ 120,925	136,766	175,000	175,000
Professional / Contractual Services	68,028	200,000	235,000	150,000
Special Projects	-	5,000	11,187	5,000
Debt Service	25,303	2,234	2,234	2,234
Capital Projects	306,698	2,800,000	365,000	2,350,000
Redevelopment Funding Shift - State	-	57,000	-	-
Transfers-Out for Low / Mod Set Aside	136,615	135,000	135,000	128,000
Transfers-out for Debt Service	-	678,000	678,000	339,000
Bond Closing Costs	-	-	105,223	-
<i>Total:</i>	<u>\$ 657,569</u>	<u>4,014,000</u>	<u>1,706,644</u>	<u>3,149,234</u>
Excess (deficit) of revenues over expenditures	\$ 86,951	1,341,000	3,720,679	(2,449,234)
Beginning Fund Balance	1,191,544	1,278,495	1,278,495	4,999,174
Less:				
Restricted Cash - Bond Proceeds	-	1,450,000	3,639,100	1,389,100
Restricted Cash - Pass Through Deferred	33,509	8,203	8,203	5,969
Ending Fund Balance	<u>\$ 1,244,986</u>	<u>1,161,292</u>	<u>1,351,871</u>	<u>1,154,871</u>

Capital Expenditure Detail

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Capital Expenditures				
65021 - Lincoln Way Streetscape	\$ 306,698	2,800,000	300,000	2,250,000
66000 - Jury Parking Lot	-	-	65,000	100,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>365,000</u>	<u>2,350,000</u>

City of Auburn
Fiscal Year 2009-10 Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
CDF Reimbursements for Equipment Use	\$ 23,526	5,000	48,572	5,000
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 23,526</u>	<u>5,000</u>	<u>48,572</u>	<u>5,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	7,432	2,500	8,730	27,000
Capital Outlay - Fire Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 7,432</u>	<u>2,500</u>	<u>8,730</u>	<u>27,000</u>
Excess (deficit) of revenues over expenditures	\$ 16,094	2,500	39,842	(22,000)
Beginning Fund Balance	41,349	57,443	57,443	97,285
Ending Fund Balance	<u>\$ 57,443</u>	<u>59,943</u>	<u>97,285</u>	<u>75,285</u>

City of Auburn
Fiscal Year 2009-10 Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Interest Income	\$ 4,969	2,000	2,000	3,000
Re-use Monies - Small Business Loans	72,055	75,000	80,000	80,000
Program Income Grant Funding	-	500,000	-	500,000
CDBG Grant Income - Boys & Girls Club	56,677	-	443,323	-
<i>Total:</i>	<u>\$ 133,701</u>	<u>577,000</u>	<u>525,323</u>	<u>583,000</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 31,643	50,000	45,000	50,000
Re-use Loans RLF - Small Business	100,000	500,000	-	-
CDBG Grant Expenditures - Boys & Girls Club	119,030	-	371,449	-
<i>Total:</i>	<u>\$ 250,673</u>	<u>550,000</u>	<u>416,449</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures	\$ (116,972)	27,000	108,874	533,000
Beginning Fund Balance	130,567	13,595	13,595	122,469
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	500,000
Ending Fund Balance	<u>\$ 13,595</u>	<u>40,595</u>	<u>122,469</u>	<u>155,469</u>

Note: The City of Auburn CDBG Revolving Loan Fund was awarded a \$500,000 grant effective in July 2008.

City of Auburn
Fiscal Year 2009-10 Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ 5,000	5,000	5,000	5,000
Franchise Fees (Fund 69)	139,358	140,000	140,000	50,000
Interest	52,468	40,000	30,000	34,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 196,826</u>	<u>185,000</u>	<u>175,000</u>	<u>89,000</u>
Expenditures:				
Insurance Expense	\$ 44,812	45,000	33,209	35,000
Contractual Expenses	148,542	150,000	150,000	150,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	2,388	2,500	1,500	2,500
<i>Total:</i>	<u>\$ 195,742</u>	<u>197,500</u>	<u>184,709</u>	<u>187,500</u>
Excess (deficit) of revenues over expenditures	\$ 1,084	(12,500)	(9,709)	(98,500)
Beginning Fund Balance	1,209,054	1,210,138	1,210,138	1,200,429
Ending Fund Balance	<u>\$ 1,210,138</u>	<u>1,197,638</u>	<u>1,200,429</u>	<u>1,101,929</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 1,200,020</u>	<u>1,187,520</u>	<u>1,186,178</u>	<u>1,091,929</u>
Unrestricted Fund Balance	<u>\$ 10,118</u>	<u>10,118</u>	<u>14,251</u>	<u>10,000</u>

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2009-10 Budget
Office of Traffic Safety Grant Fund (Fund 75)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
State Grant Revenues	\$ 89,702	55,580	62,000	15,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 89,702</u>	<u>55,580</u>	<u>62,000</u>	<u>15,000</u>
Expenditures:				
Personnel Expenses	\$ 47,404	23,397	27,000	4,000
Support Expenses	50,469	32,183	34,980	11,000
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 97,873</u>	<u>55,580</u>	<u>61,980</u>	<u>15,000</u>
Excess (deficit) of revenues over expenditures	(8,171)	-	20	-
Beginning Fund Balance	8,151	(20)	(20)	-
Ending Fund Balance	<u>\$ (20)</u>	<u>(20)</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2009-10 Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
State Grant Revenues	\$ 100,000	100,000	100,000	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	100,000	100,000	100,000	100,000
<i>Total:</i>	<u>\$ 100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Auburn
Fiscal Year 2009-10 Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Development Impact Fees	\$ 60,771	30,000	11,000	23,000
Interest Income	9,398	5,000	2,750	2,750
Other Revenues	25,000	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 95,169</u>	<u>35,000</u>	<u>13,750</u>	<u>25,750</u>
Expenditures:				
Administrative Expense	\$ 347	-	175	-
Contractual Expenses	-	-	-	-
Debt Service	96,858	96,858	96,858	96,858
Capital Outlay - Building Department	-	-	-	-
Capital Outlay - Police Department	8,229	-	-	-
Capital Outlay - Fire Department	-	-	-	-
Capital Outlay - Public Works Department	24,725	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 130,159</u>	<u>96,858</u>	<u>97,033</u>	<u>96,858</u>
Excess (deficit) of revenues over expenditures	\$ (34,990)	(61,858)	(83,283)	(71,108)
Beginning Fund Balance	215,754	180,764	180,764	97,481
Ending Fund Balance	<u>\$ 180,764</u>	<u>118,906</u>	<u>97,481</u>	<u>26,373</u>

City of Auburn
Fiscal Year 2009-10 Budget
Auburn School Relocation / Park Preserve Funds (Fund 29)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Grant Revenues	\$ 930,762	-	-	31,911
Interest	3,565	-	-	-
Gain on Disposal of Asset	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 934,327</u>	<u>-</u>	<u>-</u>	<u>31,911</u>
Expenditures:				
Administrative Expense	\$ 153	-	500	-
Capital Projects	905,601	-	98,078	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 905,754</u>	<u>-</u>	<u>98,578</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 28,573	-	(98,578)	31,911
Beginning Fund Balance	38,094	66,667	66,667	(31,911)
Ending Fund Balance	<u>66,667</u>	<u>66,667</u>	<u>(31,911)</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED ACTUAL 2007-08	PROPOSED 2008-09
Capital Expenditures				
62029 - AUSD Park Preserve Project	\$ 905,601	-	98,078	-
<i>Total:</i>	<u>\$ 905,601</u>	<u>-</u>	<u>98,078</u>	<u>-</u>

Note: The General Fund has advanced, in the form of Prepaid Expenditures, \$815,760 to cover initial costs of Park Preserve Project (paid to the Army Corp of Engineers) - which are ultimately anticipated to be reimbursed through community grant proceeds. As community grant proceeds are received, the Park Preserve Fund will be made whole, after which the General Fund Prepaid Expenditures will be reduced.

City of Auburn
Fiscal Year 2009-10 Budget
Highway 49 Beautification Plan Fund (Fund 61)

	ACTUAL 2007-08	REVISED BUDGET, 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Interest Income	\$ 3,180	-	-	-
Federal Grant Funds	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 3,180</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ 118	-	-	-
Capital Outlay	-	-	-	-
Residual Equity Transfers Out	-	67,715	67,715	-
<i>Total:</i>	<u>\$ 118</u>	<u>67,715</u>	<u>67,715</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,062	(67,715)	(67,715)	-
Beginning Fund Balance	64,653	67,715	67,715	-
Ending Fund Balance	<u>\$ 67,715</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTE: This fund is closed out as of July 1, 2009

City of Auburn
Fiscal Year 2009-10 Budget
Debt Service Fund - G.O. Bonds (Fund 30)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Property Taxes Collected	\$ 76,350	795	4,710	-
Interest Income	7,596	-	38	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 83,946</u>	<u>795</u>	<u>4,748</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ 1,535	-	-	-
Services and Supplies	-	-	-	-
Debt Service - Civic Center (G.O. Bonds)	156,500	155,625	155,625	-
Residual Equity Transfers Out	-	55,795	60,543	-
<i>Total:</i>	<u>\$ 158,035</u>	<u>211,420</u>	<u>216,168</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (74,089)	(210,625)	(211,420)	-
Beginning Fund Balance	285,509	211,420	211,420	-
Ending Fund Balance	<u>211,420</u>	<u>795</u>	<u>-</u>	<u>-</u>
Less:				
Reserve for Debt Service	\$ 155,625	-	-	-
Unrestricted cash balance - June 30	<u>\$ 55,795</u>	<u>795</u>	<u>-</u>	<u>-</u>

Note: The General Obligation Bond Debt Service Fund is closed out effective July 1, 2009 (FY 0910).

City of Auburn
Fiscal Year 2009-10 Budget
Auburn Urban Development Authority Debt Service Fund (Fund 33)

	ACTUAL 2007-08	REVISED BUDGET 2008-09	ESTIMATED ACTUAL 2008-09	PROPOSED 2009-10
Revenues:				
Interest Income	\$ -	12,000	7,500	9,000
Other Income	-	-	-	-
Transfers In - AUDA Bonds Issued	-	678,000	678,000	339,000
<i>Total:</i>	<u>\$ -</u>	<u>690,000</u>	<u>685,500</u>	<u>348,000</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Debt Service	-	339,000	337,686	339,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>339,000</u>	<u>337,686</u>	<u>339,000</u>
Excess (deficit) of revenues over expenditures	\$ -	351,000	347,814	9,000
Beginning Fund Balance	-	-	-	347,814
Ending Fund Balance	<u>\$ -</u>	<u>351,000</u>	<u>347,814</u>	<u>356,814</u>

